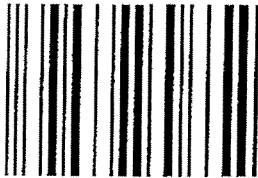


NJ-1040
2010
PAGE 1



STATE OF NEW JERSEY INCOME TAX — RESIDENT RETURN

For Privacy Act Notification, See Instructions
For Tax Year Jan. - Dec. 2010 or Other Tax Year

Beginning _____, 2010 Month Ending _____
On-line Federal Extension Confirmation # _____

GUADAGNO MICHAEL A & KIMBERLY A

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

NJIA0112L 10/29/10

Under the penalties of perjury, I declare that I have examined this income tax return and rebate application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete and that I occupied the rental property for which I am applying for the tenant rebate as my principal residence on October 1, 2010. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Pay amount on line 54 in full. Write Social Security # on check or money order and make payable to:

STATE OF NEW JERSEY — TGI

Your Signature

Date

Spouse/CU Partner's Signature (If filing jointly, BOTH must sign)

Paid Preparer's Signature

WILLIAM A. MEYLER

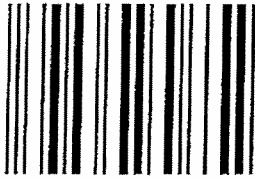
Federal Identification Number

Firm's Name Meyler and Company, LLC

Federal Employer Identification Number

If you have an amount due, enclose your check and NJ-1040-V payment voucher and your return to:
NJ Division of Taxation, Revenue Processing Center, PO Box 555,
Trenton, NJ 08645-0111

If REFUND:
NJ Division of Taxation, Revenue Processing Center, PO Box 555,
Trenton, NJ 08645-0555



STATE OF NEW JERSEY INCOME TAX — RESIDENT RETURN



GUADAGNO MICHAEL A & KIMBERLY A

NJIA0112L 10/29/10

001	00	014	304992	040	0	SS#	
EXT	0	15a	0	40a	99	SP#	
FS	2	15b	28	042	0	SS1	
DP	0	016	1658	044	0	BY1	
006	2	017	0	045	0	SS2	
007	0	018	5	046	14497	BY2	
008	0	019	0	047	16635	SS3	
009	3	020	885	048	0	BY3	
010	0	021	0	049	0	SS4	000000000
011	0	022	0	050	0	BY4	0000
12a	2	023	0	50b	0	DDI	4
12b	3	024	0	50c	0	AT	0
RSF	000000	025	0	051	0	FOR	0
RST	000000	026	307540	052	0	RN	0
GEF	0	27a	0	053	0	PID	
HCa	0	27b	0	054	16635	FID	
HCb	0	27c	0	055	0		
HCC	0	029	6500	056	2138		
HCD	0	030	0	057	0		
22c	0	031	0	058	0		
VC	1032	032	0	059	0		
CTY	1334	033	0	060	0		
PDR	0	36a	31565	061	0		
DNM	0	36b	1	062	0		
PA	0	36c	10000	063	0		
CDV	6296	037	291040	63c	00		
		038	14497	064	0		
				065	2138		

Name

MICHAEL A. AND KIMBERLY A GUADAGNO

Social Security Number

NJIA0134L 10/29/10

RESIDENCY STATUS

If you were a New Jersey resident for ONLY part of the taxable year, give the period of New Jersey residency:

From

To

MONTH DAY YEAR

MONTH DAY YEAR

FILING STATUS

1

Single

2

☒

Married/CU Couple, filing joint return

3

☐

Married/CU Partner, filing separate return

4

☐

Head of Household

5

☐

Qualifying Widow(er)/Surviving CU Partner

EXEMPTIONS

6

Regular

☒

7

Age 65 or over

☐

8

Blind or Disabled

☐

9

Number of qualified dependent children

3

10 Number of other dependents

11 Dependents attending colleges

12 Totals (Line 12a - Add Lines 6, 7, 8 and 11)

(Line 12b - Add Lines 9 and 10)

13 Dependent's information from Lines 9 and 10. (ATTACH RIDER IF MORE THAN FOUR)

	LAST NAME, FIRST NAME, MIDDLE INITIAL	SOCIAL SECURITY #	BIRTH YEAR
a	GUADAGNO,		
b	GUADAGNO,		
c	GUADAGNO,		
d			

If the dependent does not have health insurance, check the box (see instr)

GOVERNMENTAL ELECTIONS FUND

Do you wish to designate \$1 of your taxes for this fund?

☐

Yes

☒

No

If joint return, does your spouse/CU partner wish to designate \$1?

☐

Yes

☒

No

14	Wages, salaries, tips, and other employee compensation (Enclose W-2)	14	304,992
15a	Taxable interest income (See instructions) (Enclose Fed Schedule B if over \$1,500)	15a	See Statement 1
15b	Tax exempt interest income. DO NOT include on Line 15a	15b	28
16	Dividends	16	1,658
17	Net profits from business (Enclose copy of Federal Schedule C, Form 1040)	17	
18	Net gains or income from disposition of property (Schedule B, Line 4)	18	5
19	Pensions, Annuities, and IRA Withdrawals (See instructions)	19	
20	Distributive Share of Partnership Income (See instructions)	20	885
21	Net pro rata share of S Corporation Income (See instructions) (Enclose Schedule)	21	
22	Net gain or income from rents, royalties, patents and copyrights (Schedule C, Line 3)	22	
23	Net Gambling Winnings (See instructions)	23	
24	Alimony and separate maintenance payments received	24	
25	Other (See instructions)	25	
26	Total income (Add Lines 14, 15a, 16 through 25)	26	307,540
27a	Pension Exclusion (See instructions)	27a	
27b	Other Retirement Income Exclusion (See Worksheet and instructions)	27b	
27c	Total Exclusion Amount (Add line 27a and Line 27b)	27c	
28	New Jersey Gross Income (Subtract Line 27c from Line 26). See instructions.	28	307,540
29	Total Exemption Amount - See instructions. (Part Year Residents see instructions)	29	6,500
30	Medical Expenses (See Worksheet and instructions)	30	
31	Alimony and Separate Maintenance Payments	31	
32	Qualified Conservation Contribution	32	
33	Health Enterprise Zone Deduction	33	
34	Total Exemptions and Deductions (Add Lines 29, 30, 31, 32 and 33)	34	6,500
35	Taxable Income (Subtract Line 34 from Line 28). If zero or less, MAKE NO ENTRY.	35	301,040
36a	Total Property Taxes Paid	36a	31,565
36b	Check this box if you were a New Jersey homeowner on October 1, 2010		<input checked="" type="checkbox"/>
36c	Property Tax Deduction (See instructions)	36c	10,000
37	NEW JERSEY TAXABLE INCOME (Subtract Line 36c from Line 35). If zero or less, MAKE NO ENTRY	37	291,040
38	Tax (From Tax Tables in the instructions)	38	14,497
39	THIS LINE IS NOT USED ON COMPUTER GENERATED RETURNS		
40	Credit for Income Taxes Paid to Other Jurisdictions. Enter other jurisdiction code (See instructions)	40	
41	Balance of Tax (Subtract Line 40 from Line 38)	41	14,497
42	Sheltered Workshop Tax Credit	42	
43	Balance of Tax after Credit (Subtract Line 42 from 41)	43	14,497
44	Use Tax Due on Out-of-State Purchases (See instructions). If no Use Tax, enter ZERO.	44	0
45	Penalty for Underpayment of Est Tax Check if Form 2210 enclosed.	45	
46	Total Tax and Penalty (Add Lines 43, 44 and 45)	46	14,497

Form NJ-1040 (2010)

Page 4

Name MICHAEL A. AND KIMBERLY A GUADAGNO		Social Security Number [REDACTED]	
47	Total New Jersey Income Tax Withheld (Enclose forms W-2 and 1099)	47	16,635
48	Property Tax Credit (See instructions)	48	
49	New Jersey Estimated Tax Payments/Credit from 2009 tax return	49	
50	New Jersey Earned Income Tax Credit (See instructions) (Fill in only one) Fill in the box if you had the IRS figure your Federal Earned Income Credit. <input type="checkbox"/> Fill in box if you are a CU couple claiming the NJ Earned Income Tax Credit <input type="checkbox"/>	50	
51	EXCESS New Jersey UI/SF/SWF Withheld (See inst) (Enclose Form NJ-2450)	51	
52	EXCESS New Jersey Disability Insurance Withheld (See inst) (Enclose Form NJ-2450)	52	
53	EXCESS New Jersey Family Leave Withheld (See inst) (Enclose Form NJ-2450)	53	
54	Total Payments/Credits (Add Lines 47 through 53)	54	16,635
55	If Line 54 is LESS THAN Line 46, enter AMOUNT YOU OWE.	55	
If you owe tax, you may make a donation by entering an amt on Ln 58, 59, 60, 61, 62 and/or 63 and adding this to your payment amt.			
56	If Line 54 is MORE THAN Line 46, enter OVERPAYMENT	56	2,138
Deductions from Overpayment on Line 56 which you elect to credit to:			
57	Your 2011 tax	57	
58	NJ Endangered Wildlife Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	58	
59	NJ Children's Trust Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	59	
60	NJ Vietnam Veterans' Memorial Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	60	
61	NJ Breast Cancer Research Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	61	
62	U.S.S. New Jersey Educational Museum Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other	62	
63	Other Designated Contribution (See instructions) <input type="checkbox"/> \$10 <input type="checkbox"/> \$20 <input type="checkbox"/> Other <input type="checkbox"/>	63	
64	Total Deductions from Overpayment (Add Lines 57 through 63)	64	
65	REFUND (Amount to be sent to you. Subtract Line 64 from Line 56)	65	2,138

DIRECT DEPOSIT INFORMATION

'1' for Refund and '4' for no.

4

Type of account ('C' for Checking, 'S' for Savings)

Check Routing Number

Account Number

Fill in check box if refund is going to an account outside the United States ☐I authorize the Division of Taxation to discuss my return and enclosures with my preparer. ☐

NJIA0134L 10/29/10

Name(s) as shown on Form NJ-1040 MICHAEL A. AND KIMBERLY A GUADAGNO		Your Social Security Number <div style="background-color: black; width: 150px; height: 20px;"></div>	
Schedule A CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION		If you are claiming a credit for income taxes paid to more than one jurisdiction, a separate Schedule A must be enclosed for each. See instructions.	
A COPY OF OTHER STATE OR POLITICAL SUBDIVISION TAX RETURN MUST BE RETAINED WITH YOUR RECORDS			
1	Income actually taxed by other jurisdiction during tax year (indicate name _____) (DO NOT combine the same income taxed by more than one jurisdiction) (The amount on Line 1 cannot exceed the amount shown on Line 2).....	1	
2	Income subject to tax by New Jersey (From Line 28, Form NJ-1040).....	2	
3	Maximum Allowable Credit Percentage..... 1 _____ (Divide Line 2 into Line 1)..... 2 _____	3	%
IF YOU ARE NOT ELIGIBLE FOR A PROPERTY TAX BENEFIT ONLY COMPLETE COLUMN B.		COLUMN A	
COLUMN B			
4	Taxable Income (after Exemptions and Deductions) from Line 35, Form NJ-1040	4	
5	Property Tax and Deduction Enter in Box 5a the amount from Worksheet F, Line 1. See Instructions. 5a _____ Property tax deduction. Enter the amount from Worksheet F, line 2. See Instructions.....	5	-0-
6	New Jersey Taxable Income (Line 4 minus Line 5).....	6	
7	Tax on Line 6 amount (From Tax Table or Tax Rate Schedules)	7	
8	Allowable Credit (Line 3 times Line 7).....	8	
9	Credit for Taxes Paid to Other Jurisdiction Enter in Box 9a the income or wage tax paid to other jurisdiction during tax year on income shown on line 1. See instructions. 9a _____ Credit allowed. (Enter lesser of Line 8 or Box 9a). (The credit may not exceed your New Jersey tax on Line 38)....	9	
<ul style="list-style-type: none"> • If you are not eligible for a property tax benefit, enter the amount from Line 9, Column B, on Line 40, Form NJ-1040. Make no entry on Lines 36c or 48, Form NJ-1040. • If you are eligible for a property tax benefit, you must complete Worksheet H on page 46 to determine whether you receive a greater benefit by claiming a property tax deduction or taking the property tax credit. 			
Schedule B NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY		List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.	
1	a Kind of property and description	b Date acquired (Mo., day, yr.)	c Date sold (Mo., day, yr.)
	See Statement 2		
2	Capital Gains Distributions	2	
3	Other Net Gains.....	3	
4	Net Gains (Add Lines 1, 2, and 3) (Enter here and on Line 18. If loss enter ZERO here and make no entry on Line 18).....	4	5
Schedule C NET GAIN OR INCOME FROM RENTS, ROYALTIES, PATENTS AND COPYRIGHTS		List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights as reported on your Federal Income Tax Return. If you have passive losses for Federal purposes, see instructions.	
1	a Kind of Property	b Net Rental Income (loss)	c Net Income From Royalties
	See NJ Schedule E		
2	Totals	b -11,273	c
3	Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 22. If loss enter ZERO here and make no entry on Line 22)	3	0

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc)
➤ Attach to Form 1040, 1040NR, or Form 1041.
➤ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

New Jersey Copy

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties**

Note. If you are in the business of renting personal property, use
Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)	Yes	No
A	CONDOMINIUM APARTMENT SEA BRIGHT, NJ 07760				X
B					
C					

Income:		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
3	Rents received.....	3	7,800.		3 7,800.
4	Royalties received.....	4			4
Expenses:					
5	Advertising.....	5			
6	Auto and travel (see instructions).....	6			
7	Cleaning and maintenance.....	7			
8	Commissions.....	8	1,200.		
9	Insurance.....	9	350.		
10	Legal and other professional fees.....	10			
11	Management fees.....	11	2,400.		
12	Mortgage interest paid to banks, etc (see instructions).....	12			12
13	Other interest.....	13			
14	Repairs.....	14	5,577.		
15	Supplies.....	15			
16	Taxes.....	16	2,753.		
17	Utilities.....	17	312.		
18	Other (list) ▶	18			
19	Add lines 5 through 18.....	19	12,592.		19 12,592.
20	Depreciation expense or depletion (see instructions).....	20	6,481.		20 6,481.
21	Total expenses. Add lines 19 and 20..	21	19,073.		
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198.....	22	-11,273.		
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.....	23	-11,273.		
24	Income. Add positive amounts shown on line 22. Do not include any losses.....	24			
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here...	25			-11,273.
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.....	26			-11,273.

2010

New Jersey Statements

Page 1

MICHAEL A. AND KIMBERLY A GUADAGNO

Statement 1
Form NJ-1040, Line 15a
Interest Income Reconciliation

Federal Schedule B.....	\$	852.
	Total	\$ 852.
Taxable K-1 Interest		
STEAMBOAT SPRINGS, LLC.....	\$	-825.
	Total	\$ -825.
State Tax-exempt Interest		
FIDELITY BROKERAGE #.....	\$	-27.
	Total	\$ -27.
Total New Jersey Taxable Interest		\$ 0.

Statement 2
Schedule B, Line 1
Capital Gains and Losses

A. Description of Property -----	B. Date Acquired -----	C. Date Sold -----	D. Sales Price -----	E. Cost or Basis -----	F. Gain/Loss (D-E) -----
FRONTIER COMMUNICATIONS	7/08/10	7/08/10	5.		\$ 5.
				Total	\$ 5.

Form 1040

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return 2010

(99) IRS Use Only — Do not write or staple in this space.

Name,
Address,
and SSNSee separate
instructions.Presidential
Election
Campaign

For the year Jan 1 - Dec 31, 2010, or other tax year beginning , 2010, ending , 20

Your first name MI Last name

MICHAEL A. GUADAGNO

If a joint return, spouse's first name MI Last name

KIMBERLY A GUADAGNO

Home address (number and street). If you have a P.O. box, see instructions.

Apartment no.

City, town or post office. If you have a foreign address, see instructions.

State ZIP code

OMB No. 1545-0074

Your social security number

Spouse's social security number

Make sure the SSN(s)
above and on line 6c
are correct.Checking a box below will not
change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund?

You Spouse

Filing Status

1 Single

2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above & full
name here.4 ☐ Head of household (with qualifying person). (See
instructions.) If the qualifying person is a child
but not your dependent, enter this child's
name here.5 ☐ Qualifying widow(er) with dependent childCheck only
one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.b ☒ SpouseBoxes checked
on 6a and 6b.

2

c Dependents:

(1) First name

Last name

(2) Dependent's
social security
number(3) Dependent's
relationship
to you(4) ☒ if
child under
age 17
qualifying for
child tax cr
(see instrs)No. of children
on 6c who:

• lived

with you.

3

• did not

live with you

due to divorce

or separation

(see instrs).

Dependents

on 6c not

entered above.

Add numbers

on lines

above.

5

d Total number of exemptions claimed.

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

7

284,224.

8a Taxable interest. Attach Schedule B if required.

8a

852.

b Tax-exempt interest. Do not include on line 8a.

8b

1.

9a Ordinary dividends. Attach Schedule B if required.

9a

1,718.

b Qualified dividends.

9b

1,683.

10 Taxable refunds, credits, or offsets of state and local income taxes.

10

11 Alimony received.

11

12 Business income or (loss). Attach Schedule C or C-EZ.

12

13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here.

13

-468.

14 Other gains or (losses). Attach Form 4797.

14

15a IRA distributions.

15a

b Taxable amount.

15b

16a Pensions and annuities.

16a

b Taxable amount.

16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.

17

18 Farm income or (loss). Attach Schedule F.

18

19 Unemployment compensation.

19

20a Social security benefits.

20a

b Taxable amount.

20b

21 Other income.

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.

22

286,326.

Attach Form(s)
W-2 here. Also
attach Forms
W-2G and 1099-R
if tax was withheld.If you did not
get a W-2,
see instructions.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.Adjusted
Gross
Income

23 Educator expenses.

23

24 Certain business expenses of reservists, performing artists, and fee-basis
government officials. Attach Form 2106 or 2106-EZ.

24

25 Health savings account deduction. Attach Form 8889.

25

26 Moving expenses. Attach Form 3903.

26

27 One-half of self-employment tax. Attach Schedule SE.

27

28 Self-employed SEP, SIMPLE, and qualified plans.

28

29 Self-employed health insurance deduction.

29

30 Penalty on early withdrawal of savings.

30

31a Alimony paid b Recipient's SSN

31a

32 IRA deduction.

32

33 Student loan interest deduction.

33

34 Tuition and fees. Attach Form 8917.

34

35 Domestic production activities deduction. Attach Form 8903.

35

36 Add lines 23 - 31a and 32 - 35.

36

0.

37 Subtract line 36 from line 22. This is your adjusted gross income.

37

286,326.

Tax and Credits

38	Amount from line 37 (adjusted gross income).....	38	286,326.
39a	Check if: <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	<input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. checked <input type="checkbox"/> 39b		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, check here.....		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions).....	40	61,308.
41	Subtract line 40 from line 38.....	41	225,018.
42	Exemptions. Multiply \$3,650 by the number on line 6d.....	42	18,250.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	43	206,768.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.....	44	45,919.
45	Alternative minimum tax (see instructions). Attach Form 6251.....	45	15,318.
46	Add lines 44 and 45.....	46	61,237.
47	Foreign tax credit. Attach Form 1116 if required.....	47	14.
48	Credit for child and dependent care expenses. Attach Form 2441.....	48	
49	Education credits from Form 8863, line 23.....	49	
50	Retirement savings contributions credit. Attach Form 8880.....	50	
51	Child tax credit (see instructions).....	51	
52	Residential energy credits. Attach Form 5695.....	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits.....	54	14.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-.....	55	61,223.

Other Taxes

56	Self-employment tax. Attach Schedule SE.....	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.....	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	58	
59a	<input type="checkbox"/> Form(s) W-2; box 9 c <input type="checkbox"/> Schedule M d <input type="checkbox"/> Form 5405, line 16.....	59	
60	Add lines 55-59. This is your total tax.....	60	61,223.

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099.....	61	55,547.
62	2010 estimated tax payments and amount applied from 2009 return.....	62	
63	Making work pay credit. Attach Schedule M.....	63	
64a	Earned income credit (EIC).....	64a	
	b Nontaxable combat pay election.....	64b	
65	Additional child tax credit. Attach Form 8812.....	65	
66	American opportunity credit from Form 8863, line 14.....	66	
67	First-time homebuyer credit from Form 5405, line 10.....	67	
68	Amount paid with request for extension to file.....	68	
69	Excess social security and tier 1 RRTA tax withheld.....	69	778.
70	Credit for federal tax on fuels. Attach Form 4136.....	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885.....	71	
72	Add lns 61-63, 64a, & 65-71. These are your total pmts.....	72	56,325.

Refund

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid.....	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. <input type="checkbox"/> 74a		
	b Routing number.....		
	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number.....		
75	Amount of line 73 you want applied to your 2011 estimated tax.....	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay see instructions.....	76	4,898.
77	Estimated tax penalty (see instructions).....	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)?..... ☐ Yes. Complete below. ☐ No

Designee's name.....	Phone no.	Personal identification number (PIN)
----------------------	----------------	--

Sign Here

Joint return? See instructions.
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature.....	Date.....	Your occupation.....	Daytime phone number.....
Spouse's signature. If a joint return, both must sign.....		Date.....	Spouse's occupation.....
		L.T. GOVERNOR	

Paid Preparer's Use Only

Print/Type preparer's name.....	Preparer's signature.....	Date.....	Check <input type="checkbox"/> if self-employed.....
WILLIAM A. MEYLER	WILLIAM A. MEYLER		
Firm's name.....	Firm's EIN.....	Phone no.	
Meyler and Company, LLC			

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2010

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

MICHAEL A. AND KIMBERLY A GUADAGNO

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 7.5% (.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):		
	a <input checked="" type="checkbox"/> Income taxes, or	5	16,960.
	b <input type="checkbox"/> General sales taxes		
	6 Real estate taxes (see instructions)	6	31,565.
	7 New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7	
	8 Other taxes. List type and amount ▶	8	
	9 Add lines 5 through 8	9	48,525.
Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10	9,537.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	11	
	12 Points not reported to you on Form 1098. See instrs for spcl rules	12	28.
	13 Mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instrs.)	14	
	15 Add lines 10 through 14	15	9,565.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs.	16	3,218.
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	3,218.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶		
	BAR FEES & PROF EXPS 1,750.	21	1,750.
	22 Tax preparation fees	22	300.
	23 Other expenses — investment, safe deposit box, etc. List type and amount ▶	23	
	24 Add lines 21 through 23	24	2,050.
	25 Enter amount from Form 1040, line 38	25	286,326.
	26 Multiply line 25 by 2% (.02)	26	5,727.
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
Other Miscellaneous Deductions	28 Other — from list in instructions. List type and amount ▶	28	0.
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	61,308.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>		

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ See Instructions.

OMB No. 1545-0074

2010

Attachment
Sequence No. 08

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Your social security number

Part I
Interest

(See
instructions for
Form 1040A,
or Form 1040,
line 8a.)

Note. If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address. ▶

FIDELITY BROKERAGE # [REDACTED]
STEAMBOAT SPRINGS, LLC

Amount

27.
825.

- 2 Add the amounts on line 1

2

852.

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
Attach Form 8815.

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. ▶

4

852.

Note. If line 4 is over \$1,500, you must complete Part III.

Amount

Part II
**Ordinary
Dividends**

(See
instructions for
Form 1040A, or
Form 1040,
line 9a.)

Note. If you
received a Form
1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer. ▶

COMCAST
FIDELITY TREND
FIDELITY BROKERAGE # [REDACTED]
FIDELITY BROKERAGE # [REDACTED]
FIDELITY BROKERAGE # [REDACTED]
STEAMBOAT SPRINGS, LLC
TD AMERITRADE

5

7.
8.
176.
472.
641.
60.
354.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a. ▶

6

1,718.

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
**Foreign
Accounts
and
Trusts**

(See
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

- 7a At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

X

- b If 'Yes,' enter the name of the foreign country. ▶

X

- 8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions

X

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA0401L 10/15/10

Schedule B (Form 1040) 2010

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2010Attachment
Sequence No. **12**

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Your capital gain tax number

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 FRONTIER COMMUNICATIONS	7/08/10	7/08/10	5.	0.	5.
2 Enter your short-term totals, if any, from Schedule D-1, line 2 ..	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3		5.		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				5.

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9 ..	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				
13 Capital gain distributions. See instrs.	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions	14				-473.
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2	15				-473.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2010

Part III Summary

16	Combine lines 7 and 15 and enter the result.....	16	-468.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains?		
	<input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions.....	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions.....	19	
20	Are lines 18 and 19 both zero or blank?		
	<input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	21	-468.
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	<input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2010

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc)
▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2010

Attachment
Sequence No. 13

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)	Yes	No
A	CONDOMINIUM APARTMENT SEA BRIGHT, NJ 07760				X
B					
C					

Income:		Properties			Totals	
		A	B	C	(Add columns A, B, and C.)	
3	Rents received	7,800.			3	7,800.
4	Royalties received				4	
Expenses:						
5	Advertising					
6	Auto and travel (see instructions)					
7	Cleaning and maintenance					
8	Commissions	1,200.				
9	Insurance	350.				
10	Legal and other professional fees					
11	Management fees	2,400.				
12	Mortgage interest paid to banks, etc (see instructions)				12	
13	Other interest					
14	Repairs	5,577.				
15	Supplies					
16	Taxes	2,753.				
17	Utilities	312.				
18	Other (list)					
19	Add lines 5 through 18	12,592.			19	12,592.
20	Depreciation expense or depletion (see instructions)	6,481.			20	6,481.
21	Total expenses. Add lines 19 and 20	19,073.				
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198.	-11,273.				
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.					
24	Income. Add positive amounts shown on line 22. Do not include any losses				24	
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				25	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.				26	

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

MICHAEL A. AND KIMBERLY A GUADAGNO

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses?... ☐ Yes ☒ No
If you answered 'Yes,' see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	STEAMBOAT SPRINGS, LLC	P			
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (g) and (j) of line 29a			30	
31 Add columns (f), (h), and (i) of line 29b			31	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form 1116

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2010

Attachment
Sequence No. 19

Name

MICHAEL A. AND KIMBERLY A GUADAGNO

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
b ☒ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
		A	B	C	
g Enter the name of the foreign country or U.S. possession. ▶		VARIOUS			
1a Gross income from sources within country shown above and of the type checked above (see instructions): See Statement 1		93.			1a 93.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>					
Deductions and losses (Caution: See instructions):					
2 Expenses definitely related to the income on line 1a (attach statement)					
3 Pro rata share of other deductions not definitely related:					
a Certain itemized deductions or standard deduction (see instructions)		31,565.			
b Other deductions (attach statement)					
c Add lines 3a and 3b.		31,565.			
d Gross foreign source income (see instructions)		93.			
e Gross income from all sources (see instructions)		294,594.			
f Divide line 3d by line 3e (see instructions)		0.000316			
g Multiply line 3c by line 3f.		10.			
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use worksheet in the instructions)					
b Other interest expense					
5 Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5		10.			6 10.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2. ▶					7 83.

Part II Foreign Taxes Paid or Accrued (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties		(m) Interest	(o) Dividends			(p) Rents & royalties
A		12/31/2010					14.			14.
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2. ▶ 8 14.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2010)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	14.	
10	Carryback or carryover (attach detailed computation).	10		
11	Add lines 9 and 10.	11	14.	
12	Reduction in foreign taxes (see instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13		14.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	83.	
15	Adjustments to line 14 (see instructions).	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	83.	
17	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption.	17	225,018.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18		0.0004
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.	19		45,919.
Caution: If you are completing line 19 for separate category e (lump-sum distributions), see instructions.				
20	Multiply line 19 by line 18 (maximum amount of credit).	20		18.
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21		14.

Part IV Summary of Credits From Separate Parts III (see instructions)

22	Credit for taxes on passive category income.	22		
23	Credit for taxes on general category income.	23	14.	
24	Credit for taxes on certain income re-sourced by treaty.	24		
25	Credit for taxes on lump-sum distributions.	25		
26	Add lines 22 through 25.	26		14.
27	Enter the smaller of line 19 or line 26.	27		14.
28	Reduction of credit for international boycott operations. See instructions for line 12.	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29		14.

Form 1116 (2010)

Foreign Tax Credit

(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

2010

Attachment
Sequence No. 19

Name

MICHAEL A. AND KIMBERLY A GUADAGNO

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession.....	VARIOUS			
1a Gross income from sources within country shown above and of the type checked above (see instructions):				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions).....				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement).....				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions).....	31,565.			
b Other deductions (attach statement).....				
c Add lines 3a and 3b.....	31,565.			
d Gross foreign source income (see instructions).....				
e Gross income from all sources (see instructions).....	294,594.			
f Divide line 3d by line 3e (see instructions).....				
g Multiply line 3c by line 3f.....				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions).....				
b Other interest expense.....				
5 Losses from foreign sources.....				
6 Add lines 2, 3g, 4a, 4b, and 5.....				6
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2.....				7

Part II Foreign Taxes Paid or Accrued (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties		(q) Interest
A										
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2.....

8

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2010)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9		
10	Carryback or carryover (attach detailed computation). See Stmt. 2.	10		6.
11	Add lines 9 and 10.	11		6.
12	Reduction in foreign taxes (see instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13		6.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14		
15	Adjustments to line 14 (see instructions).	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18		
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37. Caution: If you are completing line 19 for separate category e (lump-sum distributions), see instructions.	19		
20	Multiply line 19 by line 18 (maximum amount of credit).	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21		

Part IV Summary of Credits From Separate Parts III (see instructions)

22	Credit for taxes on passive category income.	22		
23	Credit for taxes on general category income.	23		
24	Credit for taxes on certain income re-sourced by treaty.	24		
25	Credit for taxes on lump-sum distributions.	25		
26	Add lines 22 through 25.	26		
27	Enter the smaller of line 19 or line 26.	27		
28	Reduction of credit for international boycott operations. See instructions for line 12.	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29		

Form 1116 (2010)

Form 1116

Alternative Minimum Tax

Foreign Tax Credit

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040NR, 1041, or 990-T.
► See separate instructions.

OMB No. 1545-0121

2010

Attachment
Sequence No. 19Department of the Treasury
Internal Revenue Service (99)

Name

MICHAEL A. AND KIMBERLY A. GUADAGNO

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only **one** box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
b ☒ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ►

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession. ► VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions): See Statement 3				
	50.			1a 50.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ► <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b.				
d Gross foreign source income (see instructions)	50.			
e Gross income from all sources (see instructions)	294,594.			
f Divide line 3d by line 3e (see instructions)	0.000170			
g Multiply line 3c by line 3f.				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2.				7 50.

Part II Foreign Taxes Paid or Accrued (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest	(r) Other foreign taxes paid or accrued
A		12/31/2010					14.			
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 8 14.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2010)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	14.
10	Carryback or carryover (attach detailed computation).	10	
11	Add lines 9 and 10.	11	14.
12	Reduction in foreign taxes (see instructions).	12	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13	14.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	50.
15	Adjustments to line 14 (see instructions).	15	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	50.
17	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption.	17	272,762.
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18	0.0002
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.	19	61,235.
Caution: If you are completing line 19 for separate category e (lump-sum distributions), see instructions.			
20	Multiply line 19 by line 18 (maximum amount of credit).	20	12.
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21	12.

Part IV Summary of Credits From Separate Parts III (see instructions)

22	Credit for taxes on passive category income.	22	
23	Credit for taxes on general category income.	23	12.
24	Credit for taxes on certain income re-sourced by treaty.	24	
25	Credit for taxes on lump-sum distributions.	25	
26	Add lines 22 through 25.	26	12.
27	Enter the smaller of line 19 or line 26.	27	12.
28	Reduction of credit for international boycott operations. See instructions for line 12.	28	
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29	12.

Form 1116 (2010)

Form 1116

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2010

Attachment
Sequence No. 19

Name

MICHAEL A. AND KIMBERLY A GUADAGNO

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.a ☒ Passive category incomec ☐ Section 901(j) incomee ☐ Lump-sum distributionsb ☐ General category incomed ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession..... ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions)..... ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement).....				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions).....				
b Other deductions (attach statement).....				
c Add lines 3a and 3b.....				
d Gross foreign source income (see instructions).....				
e Gross income from all sources (see instructions).....	294,594.			
f Divide line 3d by line 3e (see instructions).....				
g Multiply line 3c by line 3f.....				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions).....				
b Other interest expense.....				
5 Losses from foreign sources.....				
6 Add lines 2, 3g, 4a, 4b, and 5.....				6
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2..... ▶				7

Part II Foreign Taxes Paid or Accrued (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties		(m) Interest		(o) Dividends			(p) Rents & royalties
A											
B											
C											

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2..... ▶ **8**

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2010)

Alternative Minimum Tax

Form 1116 (2010) MICHAEL A. AND KIMBERLY A GUADAGNO

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9		
10	Carryback or carryover (attach detailed computation). See Stmt. 4.	10	7.	
11	Add lines 9 and 10.	11	7.	
12	Reduction in foreign taxes (see instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13		7.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14		
15	Adjustments to line 14 (see instructions).	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption.	17		
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18		
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.	19		
Caution: If you are completing line 19 for separate category e (lump-sum distributions), see instructions.				
20	Multiply line 19 by line 18 (maximum amount of credit).	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21		

Part IV Summary of Credits From Separate Parts III (see instructions)

22	Credit for taxes on passive category income.	22		
23	Credit for taxes on general category income.	23		
24	Credit for taxes on certain income re-sourced by treaty.	24		
25	Credit for taxes on lump-sum distributions.	25		
26	Add lines 22 through 25.	26		
27	Enter the smaller of line 19 or line 26.	27		
28	Reduction of credit for international boycott operations. See instructions for line 12.	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29		

Form 1116 (2010)

Child and Dependent Care Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

2010

Attachment
Sequence No. 21

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Your social security number

Part I Persons or Organizations Who Provided the Care — You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (no., street, apt no., city, state, and ZIP code)	(c) Identifying no. (SSN or EIN)	(d) Amount paid (see instructions)
	ANDRES FERNANDES DE LIMA			5,000.

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on page 2 next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.

Part II Credit for Child and Dependent Care Expenses2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2010 for the person listed in column (a)
First	Last		
	GUADAGNO		5,000.

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 314 Enter your **earned income**. See instructions5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 46 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 2441 (2010)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	12	5,000.
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions.	13	
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions.	14	
15	Combine lines 12 through 14. See instructions.	15	5,000.
16	Enter the total amount of qualified expenses incurred in 2010 for the care of the qualifying person(s) .	16	5,000.
17	Enter the smaller of line 15 or 16.	17	5,000.
18	Enter your earned income . See instructions.	18	157,796.
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions. • All others, enter the amount from line 18. 	19	126,428.
20	Enter the smallest of line 17, 18, or 19.	20	5,000.
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21	5,000.
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25). <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here.	22	0.
23	Subtract line 22 from line 15.	23	5,000.
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.	24	0.
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked 'No' on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21.	25	5,000.
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter 'DCB.' Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter 'DCB'.	26	0.

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25.	28	
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2009 expenses in 2010, see the instructions for line 9.	29	
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11.	31	

Form 2441 (2010)

Form **6251**Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax – Individuals**▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2010Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

MICHAEL A. AND KIMBERLY A GUADAGNO**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 and go to line 2. Otherwise, enter the amount from Form 1040, line 38 and go to line 6. (If less than zero, enter as a negative amount.)	1	225,018.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	48,525.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see instructions.)	28	273,543.

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2010, see instructions.)

IF your filing status is ...	AND line 28 is not over ...	THEN enter on line 29 ...
Single or head of household	\$112,500	\$47,450
Married filing jointly or qualifying widow(er)	150,000	72,450
Married filing separately	75,000	36,225

If line 28 is **over** the amount shown above for your filing status, see instructions.

30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II.	30	231,979.
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	61,235.
32	Alternative minimum tax foreign tax credit (see instructions)	32	12.
33	Tentative minimum tax. Subtract line 32 from line 31	33	61,223.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	45,905.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	15,318.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA5312L 12/21/10

Form 6251 (2010)

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions.	36	231,979.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter.	37	1,683.
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter.	38	0.
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter.	39	1,683.
40	Enter the smaller of line 36 or line 39.	40	1,683.
41	Subtract line 40 from line 36.	41	230,296.
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	42	60,983.
43	Enter: <ul style="list-style-type: none"> • \$68,000 if married filing jointly or qualifying widow(er), • \$34,000 if single or married filing separately, or • \$45,550 if head of household. 	43	68,000.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-.	44	205,085.
45	Subtract line 44 from line 43. If zero or less, enter -0-.	45	0.
46	Enter the smaller of line 36 or line 37.	46	1,683.
47	Enter the smaller of line 45 or line 46.	47	
48	Subtract line 47 from line 46.	48	1,683.
49	Multiply line 48 by 15% (.15). If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.	49	252.
50	Subtract line 45 from line 40.	50	
51	Multiply line 50 by 25% (.25).	51	
52	Add lines 42, 49, and 51.	52	61,235.
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	53	61,454.
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions.	54	61,235.

Form 6251 (2010)

Form 8582

Passive Activity Loss Limitations

OMB No. 1545-1008

2010

Attachment
Sequence No. 88Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Identifying number

Part I 2010 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	-11,273.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	-40,326.	
d Combine lines 1a, 1b, and 1c	1d		-51,599.

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b		
c Add lines 2a and 2b	2c		

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c		
d Combine lines 3a, 3b, and 3c	3d		

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used.

4 -51,599.

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	51,599.
6 Enter \$150,000. If married filing separately, see the instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instructions).	7	286,326.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0.
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2010. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return	16	

BAA For Paperwork Reduction Act Notice, see the instructions.

Form 8582 (2010)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
CONDOMINIUM APARTMENT		11,273.	40,326.		51,599.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		11,273.	40,326.		

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
CONDOMINIUM APARTMENT	Sch E Ln 23	51,599.	1.000000	51,599.
Total		51,599.	1.00	51,599.

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
CONDOMINIUM APARTMENT	Sch E Ln 23	51,599.	51,599.	0.
Total		51,599.	51,599.	0.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity...					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Total		0.	1.00	0.	0.

Name of activity...					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Total		0.	1.00	0.	0.

Form **8582**Alternative Minimum Tax
Passive Activity Loss Limitations

OMB No. 1545-1008

2010Attachment
Sequence No. **88**Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

MICHAEL A. AND KIMBERLY A GUADAGNO

Identifying number

Part I 2010 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b	-11,273.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1 c	-40,310.	
d Combine lines 1a, 1b, and 1c	1 d		-51,583.

Commercial Revitalization Deductions From Rental Real Estate Activities

2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b		
c Add lines 2a and 2b	2 c		

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d Combine lines 3a, 3b, and 3c	3 d		

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4		-51,583.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	51,583.
6 Enter \$150,000. If married filing separately, see the instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	286,326.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2010. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return	16	

BAA For Paperwork Reduction Act Notice, see the instructions.

Form 8582 (2010)

Alternative Minimum Tax

Form 8582 (2010) MICHAEL A. AND KIMBERLY A GUADAGNO

Page 2

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 — For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
CONDOMINIUM APARTMENT		11,273.	40,310.		51,583.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		11,273.	40,310.		

Worksheet 2 — For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 — For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

Worksheet 4 — Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5 — Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
CONDOMINIUM APARTMENT	Sch E Ln 23	51,583.	1.000000	51,583.
Total		51,583.	1.00	51,583.

Alternative Minimum Tax

Form 8582 (2010) MICHAEL A. AND KIMBERLY A GUADAGNO

Page 3

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
CONDOMINIUM APARTMENT	Sch E Ln 23	51,583.	51,583.	0.
Total		51,583.	51,583.	0.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity...	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions)					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Total		0.	1.00	0.	0.

Name of activity...					
Form or schedule and line number to be reported on (see instructions)					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions)					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Total		0.	1.00	0.	0.

MICHAEL A. AND KIMBERLY A GUADAGNO

Statement 1
Form 1116, Line 1a - General Category Income
Gross Income From Sources Outside U.S.

Foreign Source Qualified Dividends.....	93.
Total \$	<u>93.</u>

Statement 2
Form 1116, Line 10
Foreign Tax Credit Carryovers

Passive Income

	Foreign Taxes Paid	Foreign Taxes Disallowed	Foreign Taxes Claimed	Foreign Tax Credit Carryover
2009 Foreign tax credit	8.	0.	8.	6.
2008 Foreign tax credit	0.	0.	0.	0.
2007 Foreign tax credit	0.	0.	0.	0.
2006 Foreign tax credit	0.	0.	0.	0.
2005 Foreign tax credit	0.	0.	0.	0.
2004 Foreign tax credit	0.	0.	0.	0.
2003 Foreign tax credit	0.	0.	0.	0.
2002 Foreign tax credit	0.	0.	0.	0.
2001 Foreign tax credit	0.	0.	0.	0.
2000 Foreign tax credit	0.	0.	0.	0.

Total Foreign Tax Credit Carryover - Form 1116, Line 10	<u>\$ 6.</u>
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Statement 3
Form 1116, Line 1a - General Category Income (AMT)
Gross Income From Sources Outside U.S.

Foreign Source Qualified Dividends.....	50.
Total \$	<u>50.</u>

MICHAEL A. AND KIMBERLY A GUADAGNO

Statement 4
Form 1116, Line 10
Foreign Tax Credit Carryovers

Passive Income - AMT

	<u>Foreign Taxes Paid</u>	<u>Foreign Taxes Disallowed</u>	<u>Foreign Taxes Claimed</u>	<u>Foreign Tax Credit Carryover</u>
2009 Foreign tax credit	8.	0.	8.	7.
2008 Foreign tax credit	0.	0.	0.	0.
2007 Foreign tax credit	0.	0.	0.	0.
2006 Foreign tax credit	0.	0.	0.	0.
2005 Foreign tax credit	0.	0.	0.	0.
2004 Foreign tax credit	0.	0.	0.	0.
2003 Foreign tax credit	0.	0.	0.	0.
2002 Foreign tax credit	0.	0.	0.	0.
2001 Foreign tax credit	0.	0.	0.	0.
2000 Foreign tax credit	0.	0.	0.	0.

Total Foreign Tax Credit Carryover - Form 1116, Line 10

\$ 7.